

State Board of Equalization

OPERATIONS MEMO

Confidential

No : 1128
Date: April 20, 2005

SUBJECT: Procedure to Request the Move of Payments Between The Sales & Use Tax Department and The Property and Special Taxes Department

I. GENERAL

Subsequent to the merger of the Property and Special Taxes Department (PSTD) data system into the Integrated Revenue Information System (IRIS), there have been a number of taxpayers who have submitted payments for their PSTD accounts which were inadvertently credited to a sales and use tax account. User security restricts general staff from moving a payment from another office or program. This memorandum establishes the policy to request payment moves between departments.

II. POLICY AND PROCEDURE

Board of Equalization (BOE) staff will request payment moves across tax programs by e-mail. Two new group e-mail addresses have been created in Outlook. The group e-mail names are "BOE-Cross TAT Group" for non-EFT payments and "BOE-EFT Cross TAT Group" for EFT payments. Additional user security has been granted to a limited number of users in the Sales and Use Tax Department (SUTD) and PSTD to move **unapplied** payments across tax programs. User security will remain restricted on applied payments by office or program. A group member will process requests as soon as possible. The Cross TAT Group members will resolve any conflicts that may occur between SUTD and PSTD. The procedures to handle the payment moves across tax programs are outlined below.

A. Unapplied Payments Move Request

Staff will e-mail the EFT or non-EFT Cross TAT Group to have a payment moved. The group member responsible for the tax department of the account to which the payment is to be applied will move and apply the payment according to the details in the requester's e-mail. When the payment application has been completed, the group member who handled the request will notify the requester and their Cross TAT Group by e-mail and add a comment regarding the move in IRIS.

B. Applied Payments Move Request

Staff will e-mail the EFT or non-EFT Cross TAT Group to have a payment moved. When the payment to be moved is applied to a difference, the payment must be unapplied by the authorized group member in the department responsible for that account. Once the payment is unapplied, that group member will notify their Cross TAT Group, by e-mail, that the payment is unapplied. The group member responsible for the account's payment application will apply the payment according to the details in the requester's e-mail. The group member who handles the request to apply the payment will notify the requester and their Cross TAT Group of completion by e-mail. In addition, the group member will make the appropriate comment on the payment in IRIS.

III. INFORMATION TO INCLUDE IN THE E-MAIL REQUEST**A. Payment(s) Move Request from Staff to "BOE-Cross TAT Group" or "BOE-EFT Cross TAT Group"****1. Subject line**

The subject line of the e-mail will assist the Cross TAT Group to determine who will handle the request. The subject line should be in the format below:

(Un) or Applied Payment move from PS MT xxxxxxxxx to SR AC xxxxxxxxx

2. Body Text

The requester must provide the payment amount (*not the remittance amount*), the payment identification number, the account numbers where the payment will be moved from and to, and most importantly where to apply the money (i.e., period code, difference identification number, TAT or tax program). The body text of the e-mail should be in the format below:

(Un) or Applied Payment of \$500.00 Pay ID 49620076 on account PS MT [REDACTED] should be moved to account SR AC [REDACTED] for period 1203. Taxpayer Jane phoned in and stated that she inadvertently paid her sales tax under her special taxes account number. The amount requested is for her 4th quarter sales and use tax return.

Please let me know if you need more information.

*Sally User
KH District Office
916-555-5555*

B. Cross TAT Groups Responsibilities

The Cross TAT Groups will consist of staff from the Return Analysis Section (RAS), Excise Taxes and Fees Division, and the Fuel Taxes Division. RAS will be responsible for SUTD's request to move and apply unapplied payments that have been erroneously identified to a PSTD account. RAS will also unapply erroneously applied payments on SUTD accounts as requested by PSTD staff. PSTD will assign one representative from each department the responsibility to move and apply unapplied payments that have been erroneously identified to a SUTD account. The assigned representative will also unapply erroneously applied payments on PSTD accounts as requested by SUTD staff.

1. Unapplied Payments

If the payment is unapplied, the authorized SUTD or PSTD staff group member responsible for the designated "move to account" will move and apply the payment accordingly and notify the original requester and their Cross TAT Group that the request has been completed.

2. Applied Payments

If the payment is applied, the authorized SUTD or PSTD staff group member responsible for the account requiring a payment to be unapplied will do so and, upon completion, will notify their Cross TAT Group by e-mail that the payment has been unapplied. The SUTD or PSTD staff group member who is responsible for the "move to account" will move and apply the payment accordingly and notify the original requester and their Cross TAT Group that the request has been completed.

3. IRIS Comments

The user unapplying the payment must make a comment in IRIS regarding the details of the transaction as stated in the requester's e-mail. The comment should be made at the end of unapplying the payment on the Apply or Unapply Payment (PAY AU) screen.

IV. OBSOLESCENCE

This Operations Memo will become obsolete when the information contained herein is incorporated into the appropriate manuals.

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